CHAPTER NO. 400

HOUSE BILL NO. 143

By Representative Scroggs

Substituted for: Senate Bill No. 1428

By Senator Person

AN ACT to amend Tennessee Code Annotated, Title 30 and Title 31, relative to administration of estates.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

- SECTION 1. Tennessee Code Annotated, Section 30-2-317(a)(2) and (a)(3), are amended by deleting the subdivisions in their entirety and by substituting instead the following:
 - (2) Second: Reasonable funeral expenses;
 - (3) Third: Taxes and assessments imposed by the federal or any state government or subdivision thereof; and
- SECTION 2. Tennessee Code Annotated, Section 30-2-603, is amended by adding the following language at the end of the section:

If addresses of heirs or distributees, or other persons interested in the estate are unknown, the personal representative or the personal representative's attorney shall publish notice of the accounting in a newspaper of general circulation in the county with jurisdiction of the probate proceedings.

- SECTION 3. Tennessee Code Annotated, Section 31-4-101(a), is amended by redesignating the subsection as subdivision (a)(1), and by adding the following new subdivision (a)(2):
 - (a)(2) For purposes of determining the total number of years to be applied to the computation provided in this subsection, the number of years persons are married to the same person shall be combined and the years do not have to be consecutive, but may be separated by divorce and all years married shall be counted toward the total number of years for purposes of this section.
 - SECTION 4. This act shall take effect on July 1, 2001, the public welfare requiring it.

PASSED: June 7, 2001

JIIMMY NAIFEH, SPEAKER HOUSE OF REPRESENTATIVES

> JOHN S. WILDER SPEAKER OF THE SENATE

APPROVED this 19th day of June 2001

DON SONOQUIST GOVERNOR